



# NEWS RELEASE

**STATE BOARD  
OF EQUALIZATION**

450 N Street  
Sacramento  
California 95814

**RAMON J. HIRSIG**  
Executive Director

**FOR IMMEDIATE RELEASE**

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Contact: Anita Gore  
Communications Office  
(916) 327-8988  
Website: <http://www.boe.ca.gov>

**ASSESSMENT PRACTICES SURVEY REPORT  
RELEASED FOR STANISLAUS COUNTY**

The California State Board of Equalization (BOE) today released an assessment practices survey report on Stanislaus County. As the agency responsible for promoting statewide uniformity and consistency in property tax assessment, the BOE reviews each county's property assessment practices and procedures once every five years.

The report provides an overview of how well the assessor's duties are performed and identifies where improvements should be made. Every assessor is required to identify and assess all properties located within the county - unless specifically exempt - and maintain a database or "roll" of the properties and their assessed values. If the assessor's roll meets state requirements, the county is allowed to recapture some administrative costs.

The BOE's report focused on the quality of the 2004-2005 Stanislaus County assessment roll, which contained 175,804 assessments totaling \$29.9 billion in value. The BOE found most properties in Stanislaus County are assessed properly, and the overall quality of the assessment roll meets state standards.

The report contains several recommendations for the assessor, which include assessing all taxable private interests at the county fairgrounds and using approved depreciation factors in valuing machinery and equipment.

The five-member California State Board of Equalization is a publicly elected tax board, and is comprised of Betty T. Yee of San Francisco, Acting Member, First District; Bill Leonard of Sacramento/Ontario, Second District; Claude Parrish of Long Beach, Third District; Chair John Chiang of Los Angeles, Fourth District; and State Controller Steve Westly.

The Board collects more than \$44 billion annually in taxes and fees supporting state and local government services. It hears business tax appeals, acts as the appellate body for franchise and personal income tax appeals, and plays a significant role in the assessment and administration of property taxes.

*Note: A copy of the Stanislaus County Assessment Practices Survey Report is available upon request or can be found on the BOE's website at [www.boe.ca.gov](http://www.boe.ca.gov).*

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